

Exhibit A

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CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES

(See Guidelines ¶ C.3. for definitions of terms used in this Exhibit.)

The blended hourly rate for Paul Hastings timekeepers in the New York office who billed to non-bankruptcy matters (collectively, the “Non-Bankruptcy Matters”)¹ during the twelve-month period beginning on February 1, 2017 and ending on January 31, 2018 was, in the aggregate, approximately \$788 per hour (the “Non-Bankruptcy Blended Hourly Rate”). The blended hourly rate for Paul Hastings’ timekeepers in the Title III Cases during the Application Period was approximately \$847 per hour (the “Committee Blended Hourly Rate”).² A detailed comparison of these rates follows:³

CATEGORY OF TIMEKEEPER (using categories already maintained by the firm)	BLENDED HOURLY RATE	
	NON-BANKRUPTCY BLENDED HOURLY RATE	COMMITTEE BLENDED HOURLY RATE
Partner	\$1,055	\$1,132
Counsel	\$992	\$1,073
Associate	\$671	\$709
All timekeepers aggregated	\$788	\$847

¹ It is the nature of Paul Hastings’ practice that certain non-bankruptcy engagements require the advice and counsel of professionals and paraprofessionals who work primarily within Paul Hastings’ restructuring group. Accordingly, the Non-Bankruptcy Matters consist of matters for which Paul Hastings’ timekeepers represented a client in matters other than court-approved engagements as counsel retained in accordance with section 327(a) or 327(e) of the Bankruptcy Code. As such, the Non-Bankruptcy Matters include, in part, time billed by Paul Hastings’ timekeepers who work primarily within Paul Hastings’ restructuring group.

² The calculation of the Committee Blended Hourly Rate does not take into account Paul Hastings’ agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process. The impact of the 20% end of the case write-off on the Committee Blended Hourly Rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% discount, would be approximately \$678.

³ Luc Despins, the lead attorney on this matter and the chair of Paul Hastings’ Global Restructuring Practice, brings to the Title III Cases over 30 years of experience representing debtors and creditors in high profile and complex restructuring matters. Given the complexity and challenges faced by the Committee in these cases, a significant amount of time by senior partners and of counsel attorneys, including Mr. Despins, James Bliss, James Worthington, John Hilson, Michael Comerford, Marguerite Kahn, and G. Alexander Bongartz has been necessary. Because their rates are at the higher end of the range of rates billed by Paul Hastings partners and of counsel, respectively, and in light of the fact that a significant amount of senior partner and of counsel time has been required for this engagement, the blended rate for this case moved to the higher end of the range of rates billed by partners and of counsel in Paul Hastings’ New York office. Significantly, Paul Hastings reduced the hourly rate of G. Alexander Bongartz from \$1,160 to \$1,025 for the Application Period, resulting in a reduction of \$85,434.75 in fees.

Case Name: In re The Financial Oversight and Management Board for Puerto Rico, as
representative of The Commonwealth of Puerto Rico, *et al.*

Case Number: 17-BK-3283 (LTS)

Applicant's Name: Paul Hastings LLP

Date of Application: March 19, 2018

Interim or Final: Second Interim